IMPERIAL REVENUE (COLLECTION AND EXPENDITURE) (GREAT BRITAIN AND IRELAND).

RETURN to an Order of the Honourable The House of Commons, dated 3 August 1921;—*for*,

RETURN "relating to IMPERIAL REVENUE (Collection and Expenditure) (Great Britain and Ireland) for the Year ending the 31st day of March 1921 (in continuation of Parliamentary Paper, No. 239, of Session 1920)."

Treasury Chambers,
4 August 1921.

HILTON YOUNG

(*Mr. Hilton Young.*)

Ordered, by The House of Commons, *to be Printed*, 4 *August* 1921.

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MEMORANDUM.

THIS Return is presented in obedience to the Order of the House of Commons of the 3rd August 1921. It continues the Tables given in the Parliamentary Paper, No. 239 of 1920, for the Year 1919–20. But for the purposes of convenience it also reproduces part of the figures given in the earlier Return, namely, those for the decennial periods up to and including 1909–1910 and those for the three years immediately preceding 1920–21.

For the decennial period commencing 1900–1 the mean of the figures of the years 1909–10 and 1910–11 have been taken rather than those for 1909–10. As explained on page 16 of the Parliamentary Paper 220+– of 1911, the figures for 1909–10, owing to the delay in passing the Finance Bill of 1909, and the consequent postponement until 1910–11 of the collection of a large amount of the Revenue proper to 1909–10, afford a very misleading index to the financial position of Great Britain and Ireland in that year.

For an explanation of the basis on which the figures for recent years have been compiled, reference should be made to the Memorandum contained in Parliamentary Paper, No. 313 of 1894, to the Financial Relations (England, Scotland and Ireland) Papers (Nos. 93, 305, and 334 of 1893), and to the Returns of Revenue and Expenditure (England, Scotland, and Ireland) which have been issued in subsequent years.

Note.

Revenue derived from special War Taxation (*e.g.*, Excess Profits Duty) has been allocated between Great Britain and Ireland as in previous Returns.

During the War, expenditure on many Local Government charges was met from Votes of Credit, 1914–15 to 1918–19, and it was not found possible to allocate it in certain cases. Separate provision was made on the ordinary Votes in 1919–20 (when there was no Vote of Credit), and the appropriate allocation was made as far as possible. This caused a considerable increase in the figures for both Great Britain and Ireland in that year as compared with those preceding (*see* pages 17 and 19).

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PART I.—REVENUE.

TABLE A. (continuing Table B. in Part I. of

REVENUE AS COLLECTED IN

——	1819.	1829.	1839.	1849.	1859–60.	1869–70.	
	£	£	£	£	£	£	
Customs - - - - -	2,475,994	1,566,394	2,016,508	2,177,122	2,292,564	2,049,374	1
Excise - - - - -	1,546,289	2,025,649	1,814,885	1,403,858	3,224,542	3,601,981	2
Estate, &c. Duties - -	55,564	74,740	66,032	138,157	224,248	271,565	3
General Stamps (excluding Fee Stamps) - - -	470,326	359,806	337,498	321,001	278,756	236,824	4
Assessed Taxes - - -	360,746	—	—	—	—	—	5
Property and Income Tax (including Super Tax) -	—	—	—	—	718,368	613,113	6
Excess Profits Duty, &c. -	—	—	—	—	—	—	7
Corporation Profits Tax -	—	—	—	—	—	—	8
Land Value Duties - -	—	—	—	—	—	—	9
TOTAL Revenue from Taxes	4,908,919	4,026,589	4,234,923	4,040,138	6,738,478	6,772,857	10
Postal Service - - -	216,921	225,252	227,849	181,351	248,101	331,117	11
Telegraph Service - - } Telephone Service - - }	—	—	—	—	—	4,964	12
Crown Lands - - -	50,000	50,000	44,031	45,150	45,268	42,000	13
Miscellaneous (including Fee Stamps) - - - - -	22,415	159,376	67,347	71,452	66,057	180,120	14
TOTAL Non-Tax Revenue	289,336	434,628	339,227	297,953	359,426	558,201	15
Appropriated Duties for Local Objects - - -	55,654	—	—	—	—	—	16
TOTAL REVENUE COLLECTED IN IRELAND - - } £.	5,253,909	4,461,217	4,574,150	4,338,091	7,097,904	7,331,058	17

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PART I.—REVENUE.

Appendix to Parliamentary Paper, No. 313, of 1894).

IRELAND UNDER PRINCIPAL HEADS.

	1879–80.	1889–90.	1899–1900.	1909–10 and 1910–11 (mean).	1917–18.	1918–19.	1919–20.	1920–21.
	£	£	£	£	£	£	£	£
1	1,891,517	2,107,575	2,159,000	2,922,000	4,251,000	6,081,000	7,648,000	6,414,000
2	4,067,303	4,693,116	6,274,000	5,157,000	4,291,000	7,838,000	14,654,000	23,698,000
3	332,100	396,864	653,000	914,000	1,181,000	1,238,000	1,673,000	1,974,000
4	211,722	210,333	292,000	309,000	411,000	580,000	803,000	910,000
5	—	—	—	—	—	—	—	—
6	485,000	554,795	694,000	1,107,000	5,019,000	5,926,000	7,893,000	6,008,000
7	—	—	—	—	4,814,000	7,484,000	7,203,000	4,420,000
8	—	—	—	—	—	—	—	2,000
9	—	—	—	—	5,000	4,000	3,000	*15,000
10	6,987,642	7,962,683	10,072,000	10,409,000	19,972,000	29,151,000	39,877,000	43,411,000
11	426,293	555,723	701,000	917,500	1,138,000	1,408,000	1,520,000	1,641,000
12	92,652	122,987	177,000	183,000	202,000	246,000	289,000	367,000
				32,500	205,000	215,000	248,000	229,000
13	38,900	39,900	34,000	25,500	13,500	13,000	12,000	11,500
14	285,889	324,639	133,500	115,500	115,500	115,000	143,000	146,500
15	843,734	1,043,249	1,045,500	1,274,000	1,674,000	1,997,000	2,212,000	2,395,000
16	—	—	—	—	—	—	—	—
17	7,831,376	9,005,932	11,117,500	11,683,000	21,646,000	31,148,000	42,089,000	45,806,000

* Net repayment.

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PART I.—REVENUE—*continued.*

TABLE B. (continuing Table C. in Part I. of

DETAILS OF TAX REVENUE AS

——	1819.	1829.	1839.	1849.	1859–60.	
CUSTOMS.	£	£	£	£	£	
Spirits	25,176	20,795	26,352	82,348	80,447	1
Motor Spirit	—	—	—	—	—	2
Tea	433,372	†	437,460	698,164	769,378	3
Tobacco	‡614,698	613,341	782,100	748,960	952,344	4
Sugar	489,366	443,475	403,691	304,934	188,155	5
Wine	203,262	181,144	180,592	143,136	146,756	6
Matches	—	—	—	—	—	7
§Other Articles	710,120	307,639	186,313	199,580	155,484	8
TOTAL Customs	2,475,994	1,566,394	2,016,508	2,177,122	2,292,564	9
EXCISE.						
Spirits	1,032,091	1,480,486	1,402,040	1,050,766	2,685,188	10
Malt (and Brewing Sugar in 1869–70 and 1879–80) Beer Duty after 1879–80	190,506	276,673	238,899	202,818	340,044	11
Licences (including Club Duty from 1910–11).	185,342	134,504	122,615	96,830	127,946	12
Entertainments	—	—	—	—	—	13
Table Waters	—	—	—	—	—	14
Matches	—	—	—	—	—	15
Other Receipts	138,350	133,986	51,331	53,444	71,364	16
TOTAL Excise	1,546,289	2,025,649	1,814,885	1,403,858	3,224,542	17
ESTATE, &c., DUTIES.						
Probate Duty, and Estate Duty (1894).	32,240	45,505	38,818	67,848	75,598	18
Legacy and Succession Duties	23,324	29,235	27,214	70,309	148,650	19
TOTAL Estate, &c., Duties	55,564	74,740	66,032	138,157	224,248	20
§GENERAL STAMPS (excluding Fee Stamps)	470,326	359,806	337,498	321,001	278,756	21
ASSESSED TAXES	360,746	—	—	—	—	22
INCOME TAX.						
Schedules A., B., and E.	—	—	—	—	518,651	23
Schedules C. and D. (Public Companies).	—	—	—	—	46,565	24
Schedule D. (Trades and Professions).	—	—	—	—	153,152	25
Super-Tax	—	—	—	—	—	26
TOTAL Income Tax	—	—	—	—	718,368	27
EXCESS PROFITS DUTY, &c.	—	—	—	—	—	28
CORPORATION PROFITS TAX	—	—	—	—	—	29
LAND VALUE DUTIES	—	—	—	—	—	30
TOTAL TAX REVENUE COLLECTED IN IRELAND £.	4,908,919	4,026,589	4,234,923	4,040,138	6,738,478	31

† In this year the Tea Revenue was under the control of the Excise, and was all collected in England.
‡ Partly Excise. § Including Miscellaneous Departmental receipts in 1869–70, and previous years.

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PART I.—REVENUE—*continued.*

Appendix to Parliamentary Paper, No. 313, of 1894).

COLLECTED IN IRELAND.

	1869–70.	1879–80.	1889–90.	1899–1900.	1909–10 and 1910–11 (mean)	1917–18.	1918–19.	1919–20.	1920–21.
	£	£	£	£	£	£	£	£	£
1	208,700	248,027	354,580	422,000	325,000	276,000	467,000	1,434,000	1,393,000
2	—	—	—	—	2,000	32,000	79,000	61,000	55,000
3	339,882	315,883	293,935	237,000	306,000	643,000	884,000	1,144,000	763,000
4	1,192,799	1,182,430	1,349,834	1,379,000	2,080,000	3,110,000	4,450,000	4,481,000	3,575,000
5	116,791	—	—	—	124,000	131,000	117,000	234,000	402,000
6	150,756	131,665	96,021	107,000	68,000	58,000	81,000	146,000	138,000
7	—	—	—	—	—	—	—	13,000	17,000
8	40,446	13,512	13,255	14,000	17,000	1,000	3,000	135,000	71,000
9	2,049,374	1,891,517	2,107,575	2,159,000	2,922,000	4,251,000	6,081,000	7,648,000	6,414,000
10	3,016,486	3,453,300	3,742,959	5,039,000	3,451,000	1,323,000	4,438,000	6,597,000	8,345,000
11	390,478	403,411	761,713	1,025,000	1,412,000	2,449,000	2,837,000	7,442,000	14,731,000
12	190,556	210,592	187,859	210,000	286,000	218,000	151,000	153,000	244,000
13	—	—	—	—	—	143,000	195,000	269,000	231,000
14	—	—	—	—	—	65,000	70,000	70,000	62,000
15	—	—	—	—	—	59,000	104,000	115,000	81,000
16	4,461	—	585	—	8,000	34,000	43,000	8,000	4,000
17	3,601,981	4,067,303	4,693,116	6,274,000	5,157,000	4,291,000	7,838,000	14,654,000	23,698,000
18	95,853	140,300	205,831	488,000	733,000	898,000	978,000	1,353,000	1,674,000
19	175,712	191,800	191,033	165,000	181,000	283,000	260,000	320,000	300,000
20	271,565	332,100	396,864	653,000	914,000	1,181,000	1,238,000	1,673,000	1,974,000
21	236,824	211,722	210,333	292,000	309,000	411,000	580,000	803,000	910,000
22	—	—	—	—	—	—	—	—	—
23	405,720	295,000	320,822	384,000	490,000	2,180,000	2,030,000	3,140,000	2,175,000
24	67,895	79,000	133,831	173,000	397,000	2,087,000	2,885,000	3,579,000	2,850,000
25	139,498	111,000	100,142	137,000	220,000	752,000	1,011,000	1,174,000	983,000
26	—	—	—	—	—	—	—	—	—
27	613,113	485,000	554,795	694,000	1,107,000	5,019,000	5,926,000	7,893,000	6,008,000
28	—	—	—	—	—	4,814,000	7,484,000	7,203,000	4,420,000
29	—	—	—	—	—	—	—	—	2,000
30	—	—	—	—	—	5,000	4,000	3,000	**15,000*
31	8,772,857	8,987,642	7,962,683	10,072,000	10,409,000	19,972,000	29,151,000	39,877,000	43,411,000

* Net repayment.

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PART I.—REVENUE—*continued.*

TABLE C. (continuing Table M. in Part I. of

REVENUE AS COLLECTED IN GREAT

——	1819.	1829.	1839.	1849.	1859–60.	1869–70.	
	£	£	£	£	£	£	
Customs - - - -	18,111,743	20,985,929	21,167,574	20,091,742	22,098,520	19,400,469	1
Excise - - - -	17,113,273	15,486,339	12,912,539	13,599,240	17,015,925	18,277,257	2
Motor Vehicle, &c., Duties -	—	—	—	—	—	—	3
Estate, &c. Duties - -	1,567,224	1,960,979	1,951,653	2,230,468	3,120,485	4,451,156	4
Stamps (excluding Fee Stamps).	4,841,058	4,856,951	4,833,439	4,275,560	4,213,744	3,807,203	5
Taxes (Land, House, and Assessed).	7,774,376	5,206,392	3,932,689	4,522,910	3,237,573	4,523,006	6
Property and Income Tax -	143,327	—	—	5,564,833	8,947,774	9,495,476	7
Excess Profits Duty, &c. -	—	—	—	—	—	—	8
Corporation Profits Tax -	—	—	—	—		—	9
Land Value Duties - -	—	—	—	—	—	—	10
TOTAL Revenue from Taxes - - -	49,551,001	48,496,590	44,797,894	50,284,753	58,634,021	59,954,567	11
Postal Service - - -	1,836,762	1,959,415	2,162,915	1,983,999	3,062,554	4,340,113	12
Telegraph Service - - / Telephone Service - -	—	—	—	—	—	95,797	13
Crown Lands - - -	—	118,322	93,573	112,799	254,286	318,133	14
Miscellaneous (including Fee Stamps).	1,217,745	354,162	232,460	747,134	1,938,385	3,546,937	15
TOTAL Non-Tax Revenue -	3,054,507	2,431,899	2,488,948	2,843,932	5,255,225	8,300,980	16
TOTAL REVENUE COLLECTED IN GREAT BRITAIN £.	52,605,508	50,928,489	47,286,842	53,128,685	63,889,246	68,255,547	17

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PART I.—REVENUE—*continued.*

Appendix to Parliamentary Paper, No. 313, of 1894).

BRITAIN UNDER PRINCIPAL HEADS.

	1879–80.	1889–90.	1899–1900.	1909–10 and 1910–11 (mean).	1917–18.	1918–19.	1919–20.	1920–21.
	£	£	£	£	£	£	£	£
1	17,278,088	18,352,579	21,119,000	28,693,000	66,638,000	97,385,000	141,906,000	127,436,000
2	21,151,000	22,434,535	30,800,000	30,204,000	34,287,000	51,825,000	119,128,000	176,265,000
3	—	—	—	—	—	—	—	7,775,000
4	5,900,998	7,943,588	17,756,000	22,818,000	30,554,000	29,562,000	41,087,000	45,207,000
5	4,005,959	6,755,308	8,138,000	8,803,000	8,143,000	11,837,000	22,089,000	25,631,000
6	2,649,037	3,000,000	2,438,000	2,530,000	2,624,000	2,502,000	2,606,000	2,606,000
7	8,709,606	12,229,106	18,173,000	36,968,000	233,117,000	287,342,000	351,541,000	390,326,000
8	—	—	—	—	218,302,000	276,493,000	282,005,000	213,679,000
9	—	—	—	—	—	—	—	699,000
10	—	—	—	254,000	646,000	706,000	648,000	**293,000*
11	59,694,688	70,715,116	98,424,000	130,270,000	594,311,000	757,652,000	961,010,000	989,331,000
12	6,122,486	8,911,442	12,491,000	17,813,000	23,921,000	28,035,000	29,591,000	34,475,000
13	1,345,363	2,184,457	3,213,000	2,937,500 1,807,500	3,352,000 6,389,000	3,688,000 6,588,000	4,735,000 8,020,000	4,987,000 7,893,000
14	347,849	377,341	426,000	478,000	679,000	734,500	666,500	673,500
15	4,833,858	3,377,239	2,961,500	3,268,000	58,093,000	63,918,000	295,736,000	343,758,500
16	12,649,556	14,850,479	19,091,500	26,304,000	92,434,000	102,963,500	338,748,500	391,787,000
17	72,344,244	85,565,595	117,515,500	156,574,000	686,745,000	860,615,500	1,299,758,500	1,381,118,000

* Net repayment.

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PART I.—REVENUE—*continued.*

TABLE D. (continuing Table N. in Part I. of

DETAILS OF TAX REVENUE AS

	1819.	1829.	1839.	1849.	1859–60.	
CUSTOMS	£	£	£	£	£	
Spirits	2,616,237	2,933,560	2,589,092	2,734,132	2,443,207	1
Motor Spirit	—	—	—	—	—	2
Tea	§3,258,027	†3,321,722	3,221,341	4,773,258	4,635,496	3
Tobacco	§2,245,573	2,236,367	2,713,586	3,659,058	4,644,169	4
Sugar	3,511,178	4,454,200	4,184,505	3,825,018	5,822,190	5
Wine	‡816,442	1,292,464	1,669,118	1,624,380	1,487,531	6
Matches	—	—	—	—	—	7
Other Articles	5,564,286	6,747,616	6,789,932	3,475,896	3,065,927	8
TOTAL Customs £.	18,111,743	20,985,929	21,167,574	20,091,742	22,098,520	9
EXCISE.						
Spirits	2,990,360	3,303,465	4,040,438	4,706,570	7 093,772	10
Malt (including Beer Duty in 1829 and from 1889–90 onwards)	2,793,666	6,593,086	4,607,049	4,761,249	6,308,537	11
Glucose, Saccharin and Home-grown Sugar	—	—	—		—	12
Entertainments	—	—	—	—	—	13
Table Waters	—	—	—	—	—	14
Matches	—	—	—	—	—	15
Licences (including Monopoly Values and Club duty from 1910–11).	731,957	782,940	909,967	1,011,060	1,335,868	16
‖Patent Medicine Labels and Playing Cards.	—	—	—	—	—	17
Other Receipts	10,597,290	‡4,806,848	3,355,085	3,120,361	2,277,448	18
TOTAL Excise £.	17,113,273	15,486,339	12,912,539	13,599,240	17,015,925	19
MOTOR VEHICLE, &c., DUTIES	—	—	—	—	—	20
ESTATE, &c. DUTIES.						
Probate Duty, and Estate Duty (1894).	694,602	793,136	792,983	945,426	1,164,464	21
Legacy and Succession Duties, &c.	872,622	1,167,843	1,158,670	1,285,042	1,956,021	22
TOTAL Estate, &c. Duties £.	1,567,224	1,960,979	1,951,653	2,230,468	3,120,485	23
GENERAL STAMPS (excluding Fee Stamps) £.	4,841,058	4,856,951	4,833,439	4,275,560	4,213,744	24
TAXES.						
Land Tax	1,293,714	1,200,160	1,174,100	1,159,323	1,137,456	25
Assessed Taxes: (*a*) Inhabited House Duty	—	—	—	—	796,881	26
(*b*) Other Assessed Taxes	6,480,662	4,006,232	2,758,589	3,363,587	1,303,236	27
TOTAL Taxes £.	7,774,376	5,206,392	3,932,689	4,522,910	3,237,573	28
INCOME TAX.						
Schedules A., B., and E	143,327	—	—	5,564,833	5,144,858	29
Schedules C. and D. (Public Companies).					981,095	30
Schedule D. (Trades and Professions).					2,821,821	31
Super-Tax	—	—		—	—	32
TOTAL Income Tax £.	143,327	—	—	5,564,833	8,947,774	33
EXCESS PROFITS DUTY, &c.	—	—	—	—	—	34
CORPORATION PROFITS TAX	—	—	—	—	—	35
LAND VALUE DUTIES	—	—	—	—	—	36
TOTAL TAX REVENUE COLLECTED IN GREAT BRITAIN £.	49,551,001	48,496,590	44,797,894	50,284,753	58,634,021	37

† Partly Excise. ‡ Besides 995,733*l.* under "Other Receipts, Excise." § From Excise.
‖ Prior to 1909–10 these Duties were classified under "Stamps."

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PART I.—REVENUE—*continued.*

Appendix to Parliamentary Paper, No. 313, of 1894).

COLLECTED IN GREAT BRITAIN.

	1869–70.	1879–80.	1889–90.	1899–1900.	1909–10 and 1910–11 (mean).	1917–18.	1918–19.	1919–20.	1920–21.
	£	£	£	£	£	£	£	£	£
1	3,982,701	4,484,900	4,309,388	4,712,000	3,471,000	3,209,000	5,112,000	14,735,000	15,734,000
2	—	—	—	—	368,000	1,615,000	2,075,000	2,930,000	2,504,000
3	2,303,414	3,382,455	4,196,571	4,392,000	5,497,000	11,876,000	15,171,000	16,603,000	16,098,000
4	5,415,917	7,382,484	7,712,150	9,507,000	14,346,000	30,175,000	41,781,000	56,377,000	51,946,000
5	5,279,770	—	—	—	2,837,000	14,939,000	26,890,000	40,654,000	28,968,000
6	1,325,648	1,259,547	1,206,140	1,622,000	1,112,000	723,000	1,328,000	2,089,000	2,775,000
7	—	—	—		—	24,000	321,000	1,073,000	878,000
8	1,093,019	818,702	928,330	886,000	1,062,000	4,077,000	4,707,000	7,445,000	8,533,000
9	19,400,469	17 278,088	18,352,579	21,119,000	28,693,000	66,638,000	97,385,000	141,906,000	127,436,000
10	7,952,702	10,178,485	10,117,043	15,264,000	13,208,000	5,789,000	14,225,000	36,037,000	45,563,000
11	3,161,273	6,957,274	8,648,713	11,320,000	11,237,000	16,660,000	22,586,000	63,834,000	108,663,000
12	—	—	—	—	64,000	337,000	1,091,000	1,157,000	1,075,000
13	—	—	—	—	—	4,844,000	7,325,000	10,210,000	11,505,000
14	—	—	—	—	—	1,402,000	1,512,000	1,351,000	1,203,000
15	—	—	—	—	—	1,159,000	1,602,000	2,197,000	2,075,000
16	3,506,798	3,287,044	3,336,805	3,880,000	5,012,000	2,894,000	1,823,000	2,978,000	4,769,000
17	—	—	—	—	350,000	851,000	1,114,000	1,389,000	1 416,000
18	656,479	728,197	331,974	336,000	333,000	351,000	547,000	*25,000*	**4,000*
19	18,277,257	21,151,000	22,434,535	30,800,000	30,204,000	34,287,000	51,825,000	119,128,000	176,265,000
20	—	—	—	—	—	—	—	—	7,775,000
21	1 673,277	2,392,192	4,345,566	13,956,000	18,402,000	24,871,000	24,186,000	35,299,000	38,959,000
22	2,777,879	3,508,806	3,598,022	3,800,000	4,416,000	5,683,000	5,376,000	5,788,000	6,248,000
23	4,451,156	5,900,998	7,943,588	17,756,000	22,818,000	30,554,000	29,562,000	41,087,000	45,207,000
24	3,807,203	4,005,959	6,755,308	8,138,000	8,803,000	8,143,000	11,837,000	22,089,000	25,631,000
25	1,628,120	1,047,077	1,035,000	739,000	664,000	683,000	643,000	671,000	650,000
26	1,674,067	1,601,960	1,965,000	1,699,000	1.866,000	1,941,000	1,859,000	1,935,000	1,956,000
27	1,220,819	—	—	—	—	—	—	—	—
28	4,523,006	2,649,037	3,000,000	2,438,000	2,530,000	2,624 000	2,502,000	2,606,000	2,606,000
29	4,405,746	3,741,662	4,730,075	6,320,000	11,217,000	58,640,000	50,330,000	82,060,000	86,975,000
30	2,111,228	2,498,944	4,253,208	7,345,000	16,773,000	115,057,000	152,740,000	169,941,000	184,270,000
31	2,978,502	2,469,000	3,245,823	4,508,000	7,532,000	36,141,000	48,712,000	57,135,000	63,412,000
32	—	—	—	—	1,446,000	23,279,000	35,560,000	42,405,000	55,669,000
33	9,495,476	8,709,606	12,229,106	18,173,000	36,968,000	233,117,000	287,342,000	351,541,000	390,326,000
34	—	—	—	—	—	218 302,000	276 493,000	282,005,000	213,679,000
35	—	—	—	—	—	—	—	—	699,000
36	—	—	—	—	254,000	646,000	706,000	648,000	**293,000*
37	**59,954,567**	**59,894,688**	**70,715,116**	**98,424,000**	**130,270,000**	**594,311,000**	**757,652,000**	**961,010,000**	**989,331,000**

* Net repayments

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PART I.—REVENUE—*continued.*

TABLE E. (amending and continuing Table L. in Part I.

ESTIMATED TRUE

YEAR.	Total Revenue as Collected (Table A.)	Corrections applicable to Customs: Foreign Spirits.	Tea.	Tobacco.	Wine.	Sugar.	Other Articles.	
	£	£	£	£	£	£	£	
1819	5,253,909	—	—	—	—	—	—	1
1829	4,461,217	—	+458,170	—	+ 113,856	+ 147,825	+ 493,870	2
1839	4,574,150	—	+131,667	—	+ 177,908	+ 181,449	+ 488,337	3
1849	4,338,091	—	+ 47,939	—	+ 122,064	+ 190,700	+ 275,661	4
1859–60	7,097,904	—	— 59,288	—	+ 57,744	+ 643,993	+ 257,713	5
1869–70	7,331,058	—	+105,095	—170,333	+ 6,244	+ 578,982	+ 96,345	6
1879–80	7,831,376	—	+205,510	+126,209	— 1,165	—	+ 74,898	7
1889–90	9,005,932	+ 37,707	+334,736	—228,263*	+ 8,152	—	+ 90,319	8
1899–1900	11,117,500	— 8,000	+411,000	—202,000	+ 31,000	—	+ 73,000	9
1909–10 and 1910–11 mean	11,683,000	— 9,000	+245,000	—547,000	+ 16,000	+ 151,000	+ 87,000	10
1917–18	21,646,000	— 3,000	+524,000	+292,000	— 4,000	+1,240,000	+ 370,000	11
1918–19	31,148,000	— 18,000	+612,000	+275,000	+ 18,000	+2,341,000	+ 435,000	12
1919–20	42,089,000	— 38,000	+538,000	+1,845,000	+ 13,000	+ 3,550,000	+ 697,000	13
1920–21	45,806,000	— 19,000	+816,000	+2,127,000	+ 67,000	+2,283,000	+ 820,000	14

* Correction for tobacco amended in accordance with proportions ascertained for 1893–94. (Parliamentary paper, C. 7720—I. of 1895, Appendix IV., p. 414.)

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PART I.—REVENUE—*continued.*

of Appendix to Parliamentary Paper, No. 313, of 1894).

REVENUE, IRELAND.

	Figures on Collection.									
	Excise			Stamps.	Income Tax (including Super Tax).	Excess Profits Duty, Corporation Profits Tax, &c.	Total Correction.	Estimated True Revenue.	Per Cent. of Total Revenue of United Kingdom	Per Head.
	British Spirits.	Beer.	Other Articles							
	£	£	£	£	£	£	£	£		Of Population at nearest Census. £ s. d.
1	—	—	—	+ 2,655	—	—	+ 2,655	5,256,564	9 26	– 15 5
2	– 175,421	—	—	+ 2,608	—	—	+1,040,908	5,502,125	9 97	– 14 2
3	– 140,207	—	—	+ 2,585	—	—	+ 841,739	5,415,889	10·47	– 13 2½
4	– 120,988	—	—	+ 2,298	+ 5,700	—	+ 523,374	4,861,465	8·55	– 14 9
5	– 303,769	—	—	+ 2,246	+ 3,791	—	+ 602,430	7,700,334	11·12	1 6 7
6	– 503,998	– 25,000	—	+ 2,022	+ 5,917	—	+ 95,274	7,426,332	9·69	1 7 9½
7	– 915,616	– 50,000	—	+ 2,198	+ 7,446	—	– 550,520	7,280,856	9·08	1 8 2
										Of Estimated Population at middle of year.
8	–1,386,759	–140,357	—	+ 3,099	+ 10,112	—	–1,271,254	7,734,678	8·18	1 12 6
9	–2,568,000	–211,000	—	+ 4,000	+ 17,000	—	–2,453,000	8,664,500	6·74	1 18 2
10	–1,624,000	–306,000	+10,000	+24,000	+201,000	—	–1,752,000	9,931,000	6·01	2 5 3
11	– 475,000	– 990,000	+169,000	+28,000	+2,060,000	+2,008,000	+5,219,000	26,865,000	4·14	†6 2 8
12	–2,367,000	– 896,000	+250,000	+39,000	+2,882,000	+2,556,000	+6,127,000	37,275,000	4·51	†8 10 2
13	–2,457,000	–1,893,000	+298,000	+68,000	+3,360,000	+2,545,000	+8,526,000	50,615,000	4·85	†11 11 1
14	–3,638,000	–5,262,000	+308,000	+78,000	+3,530,000	+1,927,000	+3,037,000	48,843,000	4·52	†11 2 11

† The population figures for years later than 1914 not being available, the rate per head has been calculated on the basis of the population figures for 1914.

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PART I.—REVENUE—*continued.*

TABLE F. (continuing Table P. in Part I. of Appendix to Parliamentary Paper, No. 313, of 1894).

DETAILS OF REVENUE COLLECTED IN GREAT BRITAIN BUT ATTRIBUTABLE TO IMPERIAL SOURCES.

	Items included in Miscellaneous Revenue	Items included in Revenue from Taxes. Inland Revenue. General Stamps.	Estate, &c. Duties.	Income Tax.	TOTAL.
	£	£	£	£	£
1819 to 5 January 1820 - - - -	*1,120,089	23,000	14,000	—	1,157,089
1829 to 5 January 1830 - - - -	*210,689	23,000	16,000	—	249,689
1839 to 5 January 1840 - - - -	144,691	22,000	16,000	—	182,691
1849 to 5 January 1850 - - - -	624,445	20,000	20,000	70,000	734,445
1859–60 to 31 March 1860 - - -	1,734,971	19,000	24,000	122,000	1,899,971
1869–70 to 31 March 1870 - - -	2,378,661	18,000	35,000	128,000	2,559,661
1879–80 to 31 March 1880 - - -	2,948,894	19,000	50,000	116,000	3,133,894
1889–90 to 31 March 1890 - - -	1,587,057	27,000	80,000	162,000	1,856,057
1899–1900 to 31 March 1900 - - -	2,042,000	37,000	254,000	247,000	2,580,000
1909–10 to 31 March 1910, 1910–11 to 31 March 1911 (mean) - -	2,314,000	39,000	323,000	433,000	3,109,000
1917–18 to 31 March 1918 - - -	56,942,500	32,000	341,000	2,406,000	59,721,500
1918–19 to 31 March 1919 - - -	62,631,000	47,000	322,000	3,105,000	66,105,000
1919–20 to 31 March 1920 - - -	294,095,000	89,000	418,000	3,425,000	298,027,000
1920–21 to 31 March 1921 - - -	340,302,000	103,000	455,000	3,769,000	344,629,000

* Besides 98,800*l.* received in Ireland in 1819, and 110,810*l.* in 1829, which sums are excluded from the figures in this Return.

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PART I.—REVENUE—*continued*

TABLE G. (continuing Table O. in Part I. of Appendix to Parliamentary Paper, No. 313, of 1894).

ESTIMATE OF TRUE REVENUE, GREAT BRITAIN.

	Total Revenue as Collected. (Table C.)	Correction for Ireland. (Table E.)	Correction for Revenue attributable to Imperial Sources (Table F.)	Estimated True Revenue.
	£	£	£	£
1819 to 5 January 1820 - - -	52,605,508	— 2,655	— 1,157,089	51,445,764
1829 to 5 January 1830 - - -	50,928,489	— 1,040,908	— 249,689	49,637,892
1839 to 5 January 1840 - - -	47,286,842	— 841,739	— 182,691	46,262,412
1849 to 5 January 1850 - - -	53,128,685	— 523,374	— 734,445	51,870,866
1859–60 to 31 March 1860 - -	63,889,246	— 602,430	— 1,899,971	61,386,845
1869–70 to 31 March 1870 - -	68,255,547	— 95,274	— 2,559,661	65,600,612
1879–80 to 31 March 1880 - -	72,344,244	+ 550,520	— 3,133,894	69,760,870
1889–90 to 31 March 1890 - -	85,565,595	+ 1,271,254	— 1,856,057	84,980,792
1899–1900 to 31 March 1900 - -	117,515,500	+ 2,453,000	— 2,580,000	117,388,500
1909–10 to 31 March 1910 } 1910–11 to 31 March 1911 } (mean) -	156,574,000	+ 1,752,000	— 3,109,000	155,217,000
1917–18 to 31 March 1918 - -	686,745,000	— 5,219,000	—59,721,500	621,804,500
1918–19 to 31 March 1919 - -	860,615,500	— 6,127,000	—66,105,000	788,383,500
1919–20 to 31 March 1920 - -	1,299,758,500	— 8,526,000	—298,027,000	993,205,500
1920–21 to 31 March 1921 - -	1,381,118,000	— 3,037,000	—344,629,000	1,033,452,000

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PART II.—EXPENDITURE.

TABLE A. (continuing Table A. in Part II. of

EXPENDITURE—

——	1819.	1829.	1839.	1849.	1859–60.	1869–70.	
CIVIL GOVERNMENT CHARGES.	£	£	£	£	£	£	
Other than those met from Votes of Credit. (a) On Consolidated Fund :—							
(1) Civil List and Miscellaneous Charges	154,789	218,026	559,897	969,996	297,008	268,013	1
(2) Payments to Local Taxation Accounts, &c. - -	—	—	—	—	—	—	2
(b) Voted - - -	396,030	368,383	654,786	700,096	1,534,973	2,127,289	3
(c) Out of Gross Revenues	67,508	80,564	11,441	14,529	—	—	4
TOTAL - £	618,327	666,973	1,226,124	1,684,621	1,831,981	2,395,302	5
CUSTOMS AND EXCISE AND INLAND REVENUE DEPARTMENTS - -	778,731	582,432	453,701	410,148	246,380	256,900	6
POST OFFICE SERVICES -	114,721	96,144	109,742	152,918	225,973	285,920	7
VOTES OF CREDIT - -	—	—	—	—	—	—	8
APPROPRIATED DUTIES -	53,101	—	—	—	—	—	9
TOTAL EXPENDITURE—IRELAND } £	1,564,880	1,345,549	1,789,567	2,247,687	2,304,334	2,938,122	10

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PART II.—EXPENDITURE.

Appendix to Parliamentary Paper, No. 313, of 1894).

IRELAND.

	1879–80.	1889–90.*	1899–1900.	1909–10 and 1910–11 (mean).	1917–18.	1918–19.	1919–20.	1920–21.
	£	£	£	£	£	£	£	£
1	194,666	175,930	179,000	148,500	135,000	139,500	147,000	138,500
2	—	196,947	1,462,000	1,460,000	1,475,000	1,468,500	1,568,500	1,531,500
3	3,135,713	3,837,914	4,072,000	7,751,500	9,392,000†	9,704,000†	23,989,500†	27,306,000
4	—	—	—	—	—	—	—	—
5	3,330,379	4,210,791	5,713,000	9,360,000	11,002,000	11,312.000	25,705,000	28,976,000
6	251,950	224,112	242,000	284,000	317,000	329,000	535,000	639,000
7	472,220	622,805	1,025,000	1,385,000	1,683,000	1,896,000	2,981,000	3,361,000
8	—	—	—	—	—	8,624,500†	—	—
9	—	—	—	—	—	—	—	—
10	4,054,549	5,057,708	6,980,000	11,029,000	13,002,000	22,161,500	29,221,000	32,976,000

* In Parliamentary Paper, No 313, of 1894, the figures given for the year 1889–90 were those of audited expenditure. The Exchequer Issues figures are substituted in this Return, so as to correspond with the figures for the other years.

† *See* note on page 3.

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PART II.—EXPENDITURE—*continued.*

TABLE B. (continuing Table B. in Part II. of

EXPENDITURE—

——	1819.	1829.	1839.	1849.	1859-60.	
CIVIL GOVERNMENT CHARGES. Other than those met from Votes of Credit.	£	£	£	£	£	
(*a*) On Consolidated Fund :—						
(1) Civil List and Miscellaneous Charges -	126,050	193,410	448,279	481,566	609,767	1
(2) Payments to Local Taxation Accounts, &c. -	—	—	—	—	—	2
(3) Land Settlement - -	—	—	—	—	—	3
(*b*) Voted - - - - - -	459,600	456,168	778,573	1,565,606	3,931,395	4
(*c*) Out of Gross Revenues - -	478,781	432,745	229,475	231,609	—	5
(*d*) Out of Crown Lands Revenues	49,040	—	—	—	—	6
TOTAL - - - £	1,113,471	1,082,323	1,456,327	2,278,781	4,541,162	7
CUSTOMS AND EXCISE AND INLAND REVENUE DEPARTMENTS - -	2,947,712	2,664,938	2,386,321	2,411,248	2,264,248	8
POST OFFICE SERVICES - -	378,150	579,176	631,935	1,165,360	1,734,794	9
VOTES OF CREDIT - - -	—	—	—	—	—	10
TOTAL EXPENDITURE —GREAT BRITAIN - £	4,439,333	4,326,437	4,474,583	5,855,389	8,540,204	11

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PART II.—EXPENDITURE—*continued.*

Appendix to Parliamentary Paper, No. 313, of 1894).

GREAT BRITAIN.

	1869–70.	1879–80.	1889–90.*	1899–1900.	1909–10 and 1910–11 (mean).	1917–18.	1918–19.	1919–20.	1920–21.
	£	£	£	£	£	£	£	£	£
1	606,432	547,661	481,460	455,000	485,500	507,500	507,000	603,000	569,000
2	—	—	4,988,573	9,653,000	8,203,500	8,255,500	8,212,000	9,177,500	9,254,000
3	—	—	—	—	—	—	—	3,477,500	6,930,000
4	5,134,360	10,031,487	9,366,912	15,303,000	29,262,000	46,373,000†	51,891,500†	173,900,000†	188,886,500
5	—	—	—	—	—	—	—	—	—
6	—	—	—	—	—	—	—	—	—
7	5,740,792	10,579,148	14,836,945	25,411,000	37,951,000	55,136,000	60,610,500	187,158,000	205,639,500
8	2,300,903	2,532,367	2,430,779	2,558,000	3,346,500	4,673,000	5,015,000	7,575,500	9,794,000
9	2,187,973	4,071,437	7,016,400	11,219,000	17,268,000	23,215,000	24,127,000	43,856,000	49,099,000
10	—	—	—	—	—	—	73,622,500†	—	—
11	10,229,668	17,182,952	24,284,124	39,188,000	58,565,500	83,024,000	163,375,000	238,589,500	264,532,500

* In Parliamentary Paper, No 313, of 1894, the figures given for the year 1889–90 were those of audited expenditure. The Exchequer Issues figures are substituted in this Return, so as to correspond with the figures for the other years.

† *See* note on page 3.

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PART III.—CONTRIBUTIONS TO IMPERIAL SERVICES.

TABLE A.—IRELAND (continuing Table A. in Part III. of Appendix to Parliamentary Paper, No. 313, of 1894).

———	Estimated True Revenue. (Part I. Table E.)	Local Expenditure. (Part II. Table A.)	Contribution.
	£	£	£
1819 to 5 January 1820 - - -	5,256,564	1,564,880	3,691,684
1829 to 5 January 1830 - - -	5,502,125	1,345,549	4,156,576
1839 to 5 January 1840 - - -	5,415,889	1,789,567	3,626,322
1849 to 5 January 1850 - - -	4,861,465	2,247,687	2,613,778
1859–60 to 31 March 1860 - -	7,700,334	2,304,334	5,396,000
1869–70 to 31 March 1870 - -	7,426,332	2,938,122	4,488,210
1879-80 to 31 March 1880 - -	7,280,856	4,054,549	3,226,307
1889–90 to 31 March 1890 - -	7,734,678	5,057,708	2,676,970
1899-1900 to 31 March 1900 - -	8,664,500	6,980,000	1,684,500
1909–10 to 31 March 1910 } 1910–11 to 31 March 1911 } (mean) -	9, 931,000	11,029,000	Local Expenditure in excess of Revenue contributed, 1,098,000
1917–18 to 31 March 1918 - -	26,865,000	13,002,000	Contribution. 13,863,000
1918–19 to 31 March 1919 - -	37,275,000	22,161,500	15,113,500
1919–20 to 31 March 1920 - -	50,615,000	29,221,000	21,394,000
1920-21 to 31 March 1921 - -	48,843,000	32,976,000	15,867,000

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PART III.—CONTRIBUTIONS TO IMPERIAL SERVICES—*continued.*

TABLE B.—GREAT BRITAIN (continuing Table B. in Part III. of Appendix to Parliamentary Paper, No. 313, of 1894).

—	Estimated True Revenue. (Part I. Table G.)	Local Expenditure. (Part II. Table B.)	Contribution.
	£	£	£
1819 to 5 January 1820 - - -	51,445,764	4,439,333	47,006,431
1829 to 5 January 1830 - - -	49,637,892	4,326,437	45,311,455
1839 to 5 January 1840 - - -	46,262,412	4,474,583	41,787,820
1849 to 5 January 1850 - - -	51,870,866	5,855,389	46,015,477
1859–60 to 31 March 1860 - -	61,386,845	8,540,204	52,846,641
1869–70 to 31 March 1870 - -	65,600,612	10,229,668	55,370,944
1879–80 to 31 March 1880 - -	69,760,870	17,182,952	52,577,918
1889–90 to 31 March 1890 - -	84,980,792	24,284,124	60,696,668
1899–1900 to 31 March 1900 - -	117,388,500	39,188,000	78,200,500
1909–10 to 31 March 1910 } 1910–11 to 31 March 1911 } (mean)	155,217,000	58,565,500	96,651,500
1917–18 to 31 March 1918 - -	621,804,500	83,024,000	538,780,500
1918–19 to 31 March 1919 - -	788,383,500	163,375,000	625,008,500
1919–20 to 31 March 1920 - -	993,205,500	238,589,500	754,616,000
1920–21 to 31 March 1921 - -	1,033,452,000	264,532,500	768,919,500

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PART IV.—POPULATION (continuing Table in Part IV. of Appendix to Parliamentary Paper, No. 313 of 1894).

Census of 5th April.	Great Britain.	Ireland.	United Kingdom.	Ireland. Per Cent. of United Kingdom.
1821	14,091,757	6,801,827	20,893,584	32½
1831	16,261,183	7,767,401	24,028,584	32
1841	18,534,332	8,175,124	26,709,456	31
1851	20,816,351	6,552,385	27,368,736	24
1861	23,128,518	5,798,967	28,927,485	20
1871	26,072,284	5,412,377	31,484,661	17
1881	29,710,012	5,174,836	34,884,848	15
1891	33,028,172	4,704,750	37,732,922	12·5
1901	36,999,946	4,458,775	41,458,721	10·75
1911	40,831,396	4,390,219	45,221,615	9·71
Estimated Population at middle of Year.				
1914	41,707,851	4,381,398	46,089,249	9·51
1916	(Figures not available.)			
1917	(	Do.	)	
1918	(	Do.	)	
1919	(	Do.	)	
1920	(	Do.	)	

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